BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 25.11.2025

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THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P(MD)No.33889 of 2025
and
W.M.P(MD)Nos.26773 & 26774 of 2025

Tvl.A.K.Traders,
Represented by its Proprietor
G.M.Karthikeyan,
181-2A3 Pound Street,
Virudhunagar – 626 001. ... Petitioner

Vs.

The Deputy State Tax Officer – 2
cum Deputy Commercial Tax Officer – 2,
Virudhunagar – I Assessment Circle,
Virudhunagar. ... Respondent

Prayer : Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorarified Mandamus to call for the records of the respondent in GSTIN:33BNZPK6068F1ZH dated 29-10-2024 relating to the year 2020-21 and the Form GST DRC-07 dated 29-10-2024 issued in Reference No.ZD331024224121B and uploaded in the portal, quash the same and further direct the respondent to pass order afresh after affording an opportunity to the petitioner to file their objections with supporting documents.

For Petitioner : Mr.A.Chandra Sekaran

For Respondent : Mr.R.Suresh Kumar
Additional Government Pleader

ORDER

Heard both sides.

2.The petitioner had suffered the impugned order at the hands of the respondent. It is an ex parte order. The petitioner states that since notice was served only through on-line portal, the petitioner was not aware of the same.

3.The learned Additional Government Pleader submits that in similar matters, reliefs were granted by directing the assessee to deposit 25% of the disputed income tax amount.

4.The petitioner states that more than 25% of the disputed tax amount had already been recovered. However, the petitioner is directed to deposit further 10% of the disputed tax amount. If this statement is true and after depositing further 10% of the disputed tax, the attachment effected on the petitioner's bank account shall be lifted forthwith. The impugned order shall also stand quashed. These consequences in favour of the petitioner will enure only if 25% of the disputed tax amounts had already been recovered and not otherwise. If the statement of the petitioner is not correct, then he has to deposit 25% of the disputed tax amount through electronic cash ledger within a period of thirty days from the date of receipt of a copy of this order and only upon such compliance, favourable outcome as mentioned above will enure in favour of the writ petitioner.

5. The petitioner has to file his reply to the show cause notice within a period of thirty days, from the date of receipt of a copy of this order. The respondents shall also provide an opportunity of personal hearing to the petitioner and pass final order within a period of two months thereafter. If the petitioner fails to deposit and offer his reply to the show cause notice within the aforesaid period, the benefit of this order would stand automatically recalled and the order impugned in the writ petition can very well be enforced.

6.This writ petition is disposed of accordingly. No costs. Consequently, connected miscellaneous petitions are closed.

25.11.2025

NCC : Yes / No
Index : Yes / No
Internet : Yes / No
MGA

To

The Deputy State Tax Officer – 2
cum Deputy Commercial Tax Officer – 2,
Virudhunagar – I Assessment Circle,
Virudhunagar.

G.R.SWAMINATHAN, J.

MGA

W.P(MD)No.33889 of 2025

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